

## Recording Other Expenditures

Payments to vendors are usually listed on warrant registers that can be used as the source to enter the total expenditures. Like the payroll charges, the amounts to be charged to the various expenditure classifications will need to be summarized. (See the “California School District Warrant Register Number 1” on page 209-6.)

Some expenditures, such as an LEA’s retirement payments and repayments on loans, which are usually disbursed at the county level, may be entered individually as reports are received from the office of the county superintendent of schools. Expenditure transfers between funds of an LEA require similar entries. It is possible to include all such items in one listing and to enter the total in the General Journal, with a summary of the amounts to be charged to the various expenditure classes. In either procedure, reference to the original report or notice should be made, and such documents should be kept readily available.

*Preparing the journal entry.* The journal entry to record vendor payments or other expenditure items lists the General Ledger and subsidiary ledger accounts and the amounts for each. This journal entry is posted to the General Ledger and the Appropriation Ledger, as illustrated in the entries that follow:

<i>Date</i>	<i>Account</i>	<i>Debit</i>	<i>Credit</i>
7-31-92	9850 Expenditures	\$6,245.00	
	9840 Revenue	500.00	
	9110 Cash		\$6,745.00
<i>Account</i>	<i>Appropriation Ledger</i>		
4500	Other Supplies .....	\$1,620.00	
4100	Textbooks .....	350.00	
4300	Instructional Materials and Supplies .....	475.00	
5500	Utilities and Housekeeping Services .....	1,300.00	
6200	Buildings and Improvement of Buildings .....	2,500.00	
<i>Account</i>	<i>Revenue Ledger</i>		
8100	Maintenance and Operations .....	500.00	
		\$6,745.00	\$6,745.00
To record expenditures for Warrant Register Number 1 for July 1992			

